

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.115 Notice

TITLE 86: REVENUE

**PART 200
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE
THE ILLINOIS DEPARTMENT OF REVENUE**

Section 200.115 Notice

- a) In the absence of an agreement by the parties as to a time and place for an evidentiary hearing, pre-trial or status conference, notice of the time and place fixed for any such hearing, pre-trial or status conference shall be given to the person or persons concerned, or their legal counsel, if appropriate authorization is on file, not less than 14 days prior to the day fixed for such proceeding . Personal service of the notice or order, or notice given by United States registered or certified mail, addressed to the person concerned at his last known address, or to his authorized representative, is sufficient.

- b) For all motions in accordance with Section 200.185 of this Part, whether for continuance or otherwise, notice of the time and place set for hearing on such motion shall be not less than 2 calendar days, if personally served, or less than 5 calendar days, if by regular United States mail, prior to the time set to be heard on that motion.

- c) No person or persons, other than the aggrieved party for whom a protest has been filed, shall be entitled to notice of any proceeding before the Department nor of any action in relation thereto, without first having filed a requisite Power of Attorney with the Office of Administrative Hearings. Persons who have filed such Power of Attorney, as well as the protesting party, shall keep the Office of Administrative Hearings apprised of any change in their address which may subsequently occur.

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)